

Exhibit D

Budget Plan¹

¹ Budgets are only provided for matters Proskauer actually billed time to in a given month. If no time was billed to a given matter during the month, no monthly budget has been provided for that matter.

Exhibit D-1

Budget Plan for the Period of October 1, 2018 through October 31, 2018

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	100 – 150	\$75,900 – \$113,850	140.00	\$105,810.90
Legal Research	202	20 – 40	\$15,180 – \$30,360	25.10	\$16,056.90
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	6.10	\$4,629.90
Communications with Claimholders	204	60 – 80	\$45,540 – \$60,720	78.90	\$51,501.90
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	3.50	\$2,656.50
Documents Filed on Behalf of the Board	206	10 – 20	\$7,590 – \$15,180	18.80	\$13,720.30
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	15.50	\$11,764.50
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	750 – 1,000	\$569,250 – \$759,000	958.20	\$674,280.00
Non-Working Travel Time	211	20 – 40	\$15,180 – \$30,360	27.90	\$21,176.10
General Administration	212	200 – 300	\$151,800 – \$227,700	282.90	\$79,591.90

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Labor, Pension Matters	213	10 – 20	\$7,590 – \$15,180	14.70	\$10,708.20
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	2.50	\$1,897.50
Plan of Adjustment and Disclosure Statement	215	40 – 60	\$30,360 – \$45,540	59.10	\$44,856.90
Confirmation	216	0 – 10	\$0 – \$7,590	0.30	\$227.70
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	80 – 120	\$60,720 – \$91,080	97.20	\$28,914.70
Appeal	219	0 – 10	\$0 – \$7,590	8.30	\$3,255.80
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	4.90	\$2,022.50
TOTALS		1,300 – 1,940	\$986,700 – \$1,472,460	1,743.90	\$1,073,072.20

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.20	\$151.80
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	9.00	\$2,340.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	100 – 150	\$75,900 – \$113,850	112.10	\$203,427.70
TOTALS		100 – 330	\$75,900 – \$250,470	121.30	\$87,376.10

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	10 – 20	\$7,590 – \$15,180	14.80	\$11,233.20
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	4.90	\$3,719.10
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	100 – 150	\$75,900 – \$113,850	153.00	\$114,380.50
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.30	\$227.70
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	8.20	\$2,132.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.30	\$78.00
TOTALS		110 – 340	\$83,490 - \$258,060	181.50	\$131,770.50

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	1.50	\$1,138.50
Stay Matters	208	100 – 150	\$75,900 – \$113,850	111.10	\$77,089.40
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.60	\$455.40
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	7.50	\$1,950.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	5.70	\$4,326.30
TOTALS		100 – 330	\$75,900 – \$250,470	126.40	\$84,959.60

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	3.50	\$2,656.50
Legal Research	202	0 – 10	\$0 – \$7,590	0.30	\$227.70
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	3.90	\$2,960.10
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.60	\$455.40
Documents Filed on Behalf of the Board	206	80 – 100	\$60,720 – \$75,900	87.70	\$66,564.30
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	1.30	\$986.70
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	2.80	\$2,125.20
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	3.20	\$832.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		80 – 280	\$60,720 - \$212,520	103.30	\$76,807.90

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	1.60	\$1,214.40
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	2.00	\$1,518.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.50	\$379.50
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,180 – \$30,360	30.60	\$20,630.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	10 – 20	\$7,590 – \$15,180	15.40	\$4,004.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		30 – 230	\$22,770 - \$174,570	50.10	\$27,746.50

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.50	\$379.50
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.20	\$151.80
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$144,210	0.70	\$531.30

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	2.00	\$1,518.00
Legal Research	202	10 – 20	\$7,590 – \$15,180	11.40	\$5,908.10
Hearings and other non-filed communications with the Court	203	40 – 60	\$30,360 – \$45,540	42.00	\$31,878.00
Communications with Claimholders	204	40 – 60	\$30,360 – \$45,540	43.90	\$33,320.10
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	7.00	\$5,313.00
Documents Filed on Behalf of the Board	206	100 – 150	\$75,900 – \$113,850	118.90	\$86,352.90
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	18.20	\$13,813.80
Stay Matters	208	40 – 60	\$30,360 – \$45,540	55.20	\$39,401.80
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,180 – \$30,360	36.60	\$27,779.40
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	1.00	\$759.00
General Administration	212	10 – 20	\$7,590 – \$15,180	16.80	\$4,567.60
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	2.90	\$2,201.10

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	4.00	\$1,688.70
TOTALS		270 – 550	\$204,930 – \$417,450	359.90	\$254,501.50

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	7.20	\$5,464.80
Legal Research	202	10 – 20	\$7,590 – \$15,180	11.10	\$3,085.60
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.20	\$151.80
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	4.90	\$3,719.10
Documents Filed on Behalf of the Board	206	20 – 40	\$15,180 – \$30,360	22.50	\$17,077.50
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	2.30	\$1,745.70
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,180 – \$30,360	33.40	\$25,250.80
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	8.30	\$2,158.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	40 – 60	\$30,360 – \$45,540	56.60	\$42,759.80
TOTALS		90 – 310	\$68,310 – \$235,290	146.50	\$101,413.10

Exhibit D-2

Budget Plan for the Period of November 1, 2018 through November 30, 2018

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	100 – 150	\$75,900 – \$113,850	135.60	\$102,920.40
Legal Research	202	100 – 150	\$75,900 – \$113,850	117.20	\$53,974.90
Hearings and other non-filed communications with the Court	203	20 – 40	\$15,180 – \$30,360	26.80	\$20,341.20
Communications with Claimholders	204	10 – 20	\$7,590 – \$15,180	7.70	\$5,844.30
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	10 – 20	\$7,590 – \$15,180	12.10	\$9,183.90
Documents Filed on Behalf of the Board	206	20 – 40	\$15,180 – \$30,360	4.60	\$3,491.40
Non-Board Court Filings	207	20 – 40	\$15,180 – \$30,360	18.00	\$13,662.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	500 – 550	\$379,500 – \$417,450	526.40	\$389,258.20
Non-Working Travel Time	211	10 – 20	\$7,590 – \$15,180	12.60	\$9,563.40
General Administration	212	350 – 400	\$265,650 – \$303,600	409.90	\$106,723.70

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Labor, Pension Matters	213	10 – 20	\$7,590 – \$15,180	18.50	\$14,041.50
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	500 – 550	\$379,500 – \$417,450	576.20	\$408,593.40
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	60 – 80	\$45,540 – \$60,720	84.60	\$41,307.30
Appeal	219	0 – 10	\$0 – \$7,590	5.90	\$1,534.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	7.90	\$2,503.10
TOTALS		1,710 – 2,150	\$1,297,890 – \$1,631,850	1,964.00	\$1,182,942.70

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	2.00	\$1,518.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	60 – 80	\$45,540 – \$60,720	64.50	\$48,955.50
TOTALS		60 – 260	\$45,540 – \$197,340	66.50	\$50,473.50

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.90	\$683.10
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$144,210	0.90	\$683.10

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	1.00	\$759.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.50	\$130.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	1.30	\$986.70
TOTALS		0 – 190	\$0 – \$144,210	2.80	\$1,875.70

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	10 – 20	\$7,590 – \$15,180	12.40	\$9,411.60
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.50	\$379.50
Documents Filed on Behalf of the Board	206	10 – 20	\$7,590 – \$15,180	6.80	\$5,161.20
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	27.80	\$21,100.20
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,180 – \$30,360	25.70	\$19,506.30
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		50 – 250	\$37,950 – \$189,750	73.20	\$55,558.80

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	10.10	\$7,665.90
Legal Research	202	0 – 10	\$0 – \$7,590	6.10	\$3,132.90
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	10.30	\$7,817.70
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	3.40	\$2,580.60
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	7.70	\$5,844.30
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	4.20	\$3,187.80
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,180 – \$30,360	22.30	\$16,925.70
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		20 – 220	\$15,180 – \$166,980	64.10	\$47,154.90

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.80	\$607.20
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	1.00	\$759.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	1.30	\$986.70
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.30	\$227.70
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	1.00	\$759.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.50	\$379.50
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	2.10	\$1,593.90
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$144,210	7.00	\$5,313.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	2.10	\$1,593.90
Legal Research	202	20 – 40	\$15,180 – \$30,360	48.90	\$36,017.30
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	10 – 20	\$7,590 – \$15,180	13.40	\$10,170.60
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.30	\$227.70
Documents Filed on Behalf of the Board	206	200 – 250	\$151,800 – \$189,750	205.60	\$154,653.20
Non-Board Court Filings	207	40 – 60	\$30,360 – \$45,540	58.30	\$44,249.70
Stay Matters	208	40 – 60	\$30,360 – \$45,540	68.50	\$42,610.30
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	1.90	\$1,442.10
Analysis and Strategy	210	40 – 60	\$30,360 – \$45,540	58.20	\$44,173.80
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	9.70	\$2,522.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	4.00	\$3,036.00
TOTALS		350 – 620	\$265,650 – \$470,580	470.90	\$340,696.60

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	2.00	\$1,518.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$144,210	2.00	\$1,518.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	1.00	\$759.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	0.60	\$455.40
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	10 – 20	\$7,590 – \$15,180	13.70	\$3,562.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	150 – 200	\$113,850 – \$151,800	190.60	\$144,665.40
TOTALS		170 – 400	\$129,030 – \$303,600	205.90	\$149,441.80

Exhibit D-3

Budget Plan for the Period of December 1, 2018 through December 9, 2018

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	40 – 60	\$30,360 – \$45,540	48.20	\$36,184.60
Legal Research	202	60 – 100	\$45,540 – \$75,900	78.50	\$31,138.50
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	3.50	\$2,656.50
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	2.90	\$2,201.10
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	3.70	\$2,808.30
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	7.10	\$5,388.90
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	100 – 150	\$75,900 – \$113,850	120.10	\$80,527.20
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	60 – 80	\$45,540 – \$60,720	63.20	\$16,432.00

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	9.50	\$7,210.50
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	1.30	\$986.70
Plan of Adjustment and Disclosure Statement	215	150 – 200	\$113,850 – \$151,800	187.50	\$128,140.90
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.50	\$379.50
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.40	\$303.60
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.50	\$379.50
TOTALS		410 – 740	\$311,190 – \$561,660	526.90	\$314,737.80

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.20	\$151.80
TOTALS		0 – 190	\$0 – \$144,210	0.20	\$151.80

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.20	\$151.80
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	2.10	\$1,593.90
TOTALS		0 – 190	\$0 – \$144,210	2.30	\$1,745.70

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	10 – 20	\$7,590 – \$15,180	1.30	\$338.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	60 – 80	\$45,540 – \$60,720	87.70	\$66,564.30
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	2.00	\$1,518.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	10.50	\$7,819.80
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	9.70	\$2,522.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		80 – 280	\$60,720 – \$212,520	111.20	\$78,762.10

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	3.80	\$2,884.20
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.80	\$607.20
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	1.50	\$1,138.50
Documents Filed on Behalf of the Board	206	20 – 40	\$15,180 – \$30,360	32.30	\$24,515.70
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	3.60	\$2,732.40
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	12.40	\$9,411.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	1.80	\$468.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		30 – 230	\$22,770 – \$174,570	56.20	\$41,757.60

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	1.10	\$834.90
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.20	\$151.80
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	20 – 40	\$15,180 – \$30,360	34.50	\$26,185.50
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.20	\$151.80
Stay Matters	208	20 – 40	\$15,180 – \$30,360	26.90	\$18,920.10
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,180 – \$30,360	23.80	\$18,064.20
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	1.00	\$260.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.20	\$151.80
TOTALS		60 – 280	\$45,540 – \$212,520	87.90	\$64,720.10

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	6.80	\$1,768.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	40 – 60	\$30,360 – \$45,540	57.00	\$43,263.00
TOTALS		40 – 240	\$30,360 – \$182,160	63.80	\$45,031.00

Exhibit D-4

Budget Plan for the Period of December 10, 2018 through December 31, 2018

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	60 – 100	\$45,540 – \$75,900	85.30	\$64,493.20
Legal Research	202	150 – 200	\$113,850 – \$151,800	180.80	\$99,053.70
Hearings and other non-filed communications with the Court	203	10 – 20	\$7,590 – \$15,180	15.30	\$11,612.70
Communications with Claimholders	204	10 – 20	\$7,590 – \$15,180	11.60	\$8,804.40
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	5.00	\$3,795.00
Documents Filed on Behalf of the Board	206	60 – 80	\$45,540 – \$60,720	62.70	\$47,589.30
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	7.00	\$5,313.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	3.30	\$2,504.70
Analysis and Strategy	210	450 – 500	\$341,550 – \$379,500	499.10	\$358,906.80
Non-Working Travel Time	211	10 – 20	\$7,590 – \$15,180	11.80	\$8,956.20
General Administration	212	150 – 200	\$113,850 – \$151,800	196.70	\$51,142.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002)					
Labor, Pension Matters	213	20 – 40	\$15,180 – \$30,360	30.30	\$22,997.70
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.50	\$379.50
Plan of Adjustment and Disclosure Statement	215	250 – 300	\$189,750 – \$227,700	287.20	\$193,833.20
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.90	\$383.70
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		1,170 – 1,580	\$888,030 – \$1,199,220	1,397.50	\$879,765.10

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$144,210	3.80	\$1,437.10

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.30	\$227.70
TOTALS		0 – 190	\$0 – \$144,210	0.30	\$227.70

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	2.30	\$1,745.70
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	1.60	\$1,214.40
Documents Filed on Behalf of the Board	206	10 – 20	\$7,590 – \$15,180	21.40	\$16,242.60
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	1.10	\$834.90
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	19.00	\$14,421.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	1.10	\$286.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		20 – 210	\$15,180 – \$159,390	46.50	\$34,744.60

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	4.00	\$3,036.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.20	\$151.80
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	4.70	\$3,567.30
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	7.50	5692.5
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	2.60	\$1,973.40
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	14.00	\$10,626.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	4.90	\$1,274.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.50	\$130.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		10 – 200	\$7,590 – \$151,800	37.90	\$26,321.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.20	\$151.80
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	1.90	\$1,442.10
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.40	\$303.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040)					
Plan of Adjustment and Disclosure Statement	215	v	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$144,210	2.50	\$1,897.50

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	3.70	\$2,808.30
Legal Research	202	20 – 60	\$15,180 – \$45,540	38.00	\$28,842.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	4.40	\$3,339.60
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	9.20	\$6,982.80
Documents Filed on Behalf of the Board	206	100 – 150	\$75,900 – \$113,850	144.20	\$106,853.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	3.40	\$2,580.60
Stay Matters	208	40 – 80	\$30,360 – \$60,720	68.70	\$45,556.50
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 60	\$15,180 – \$45,540	30.60	\$23,225.40
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	20 – 60	\$15,180 – \$45,540	27.90	\$7,254.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.60	\$455.40
TOTALS		200 – 560	\$151,800 – \$425,040	330.70	\$227,897.60

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	1.00	\$759.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	10 – 20	\$7,590 – \$15,180	13.50	\$3,510.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	20 – 40	\$15,180 – \$30,360	35.80	\$27,172.20
TOTALS		30 – 230	\$22,770 - \$174,570	50.30	\$31,441.20

Exhibit D-5

Budget Plan for the Period of January 1, 2019 through January 31, 2019

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUAGED
Commonwealth – General (33260/002)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	120 – 150	\$94,680 – \$118,350	142.20	\$112,195.80
Legal Research	202	60 – 80	\$47,340 – \$62,120	63.20	\$45,141.90
Hearings and other non-filed communications with the Court	203	20 – 40	\$15,780 – \$31,560	34.20	\$26,983.80
Communications with Claimholders	204	10 – 20	\$7,890 – \$15,780	11.30	\$8,915.70
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,890	1.80	\$1,420.20
Documents Filed on Behalf of the Board	206	60 – 80	\$47,340 – \$62,120	75.30	\$59,411.70
Non-Board Court Filings	207	10 – 20	\$7,890 – \$15,780	20.40	\$16,095.60
Stay Matters	208	0 – 10	\$0 – \$7,890	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,890	0.00	\$0.00
Analysis and Strategy	210	450 – 500	\$355,050 – \$394,500	480.60	\$378,414.90
Non-Working Travel Time	211	10 – 20	\$7,890 – \$15,780	21.80	\$17,200.20
General Administration	212	250 – 300	\$197,250 – \$236,700	327.80	\$88,506.00

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUAGED
Commonwealth – General (33260/002)					
Labor, Pension Matters	213	80 – 100	\$63,120 – \$78,900	93.40	\$73,692.60
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,890	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	200 – 250	\$157,800 – \$197,250	253.60	\$187,790.10
Confirmation	216	0 – 10	\$0 – \$7,890	1.30	\$1,025.70
Tax	217	0 – 10	\$0 – \$7,890	0.00	\$0.00
Employment and Fee Applications	218	10 – 20	\$7,890 – \$15,780	20.00	\$8,825.40
Appeal	219	0 – 10	\$0 – \$7,890	4.30	\$3,392.70
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,890	0.00	\$0.00
TOTALS		1,280 – 1,660	\$1,009,920 – \$1,309,740	1,551.20	\$1,029,012.30

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,890	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,890	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,890	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,890	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,890	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,890	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,890	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,890	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,890	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,890	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,890	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,890	\$1,269.00	\$1,269.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,890	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,890	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,890	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,890	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,890	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,890	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,890	1.20	\$946.80
TOTALS		0 – 190	\$0 – \$149,910	5.90	\$2,215.80

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,890	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,890	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,890	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,890	5.60	\$4,418.40
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,890	0.70	\$552.30
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,890	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,890	0.20	\$157.80
Stay Matters	208	0 – 10	\$0 – \$7,890	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,890	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,890	13.20	\$10,414.80
Non-Working Travel Time	211	0 – 10	\$0 – \$7,890	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,890	0.80	\$216.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,890	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,890	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,890	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,890	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,890	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,890	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,890	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$149,910	20.50	\$15,759.30

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,890	4.60	\$3,629.40
Legal Research	202	0 – 10	\$0 – \$7,890	3.30	\$2,603.70
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,890	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,890	1.40	\$1,104.60
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,890	5.40	\$4,260.60
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,890	0.80	\$631.20
Non-Board Court Filings	207	0 – 10	\$0 – \$7,890	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,890	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,890	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,890 – \$15,780	22.90	\$18,068.10
Non-Working Travel Time	211	0 – 10	\$0 – \$7,890	0.00	\$0.00
General Administration	212	20 – 40	\$15,780 – \$31,560	37.70	\$10,179.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,890	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,890	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,890	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,890	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,890	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,890	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,890	0.00	\$0.00
TOTALS		30 – 230	\$23,670 – \$181,470	76.10	\$40,476.60

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,890	0.40	\$315.60
Legal Research	202	0 – 10	\$0 – \$7,890	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,890	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,890	0.10	\$78.90
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,890	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,890	0.20	\$157.80
Non-Board Court Filings	207	0 – 10	\$0 – \$7,890	0.30	\$236.70
Stay Matters	208	0 – 10	\$0 – \$7,890	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,890	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,890	0.30	\$236.70
Non-Working Travel Time	211	0 – 10	\$0 – \$7,890	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,890	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,890	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,890	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,890	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,890	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,890	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,890	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,890	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$149,910	1.30	\$1,025.70

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,890	3.40	\$2,682.60
Legal Research	202	0 – 10	\$0 – \$7,890	11.50	\$9,073.50
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,890	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,890	12.80	\$10,099.20
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,890	4.60	\$3,629.40
Documents Filed on Behalf of the Board	206	80 – 100	\$63,120 – \$78,900	94.50	\$74,560.50
Non-Board Court Filings	207	20 – 40	\$15,780 – \$31,560	25.50	\$20,119.50
Stay Matters	208	40 – 60	\$31,60 – \$47,340	51.10	\$40,317.90
Adversary Proceeding	209	0 – 10	\$0 – \$7,890	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,780 – \$31,560	37.80	\$29,824.20
Non-Working Travel Time	211	0 – 10	\$0 – \$7,890	0.00	\$0.00
General Administration	212	20 – 40	\$15,780 – \$31,560	38.50	\$10,395.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,890	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,890	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,890	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,890	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,890	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,890	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,890	1.20	\$946.80
TOTALS		180 – 420	\$142,020 – \$331,380	280.90	\$201,648.60

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,890	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,890	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,890	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,890	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,890	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,890	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,890	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,890	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,890	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,890	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,890	0.00	\$0.00
General Administration	212	20 – 40	\$15,780 – \$78,900	23.10	\$6,237.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,890	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,890	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,890	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,890	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,890	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,890	0.00	\$0.00
Appeal	219	60 – 80	\$47,340 – \$63,120	70.40	\$55,545.60
TOTALS		80 – 290	\$63,120 – \$228,810	93.50	\$61,782.60

Exhibit D-6

Staffing Plan for the Compensation Period

Staffing Plan for the Compensation Period

Category of Timekeeper¹	Number of Timekeepers Expected to Work on The Matter During the Budget Period²	Average Hourly Rate³
Partners	30	759/789
Senior Counsel	3	759/789
Associates	35	759/789
Law Clerks	5	260/270
Paraprofessionals	25	260/270

¹ Attorney Practice Groups: BSGR&B, Tax, Labor & Employment, Litigation, and Corporate.

² The chart reflects Proskauer's staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the Business Solutions, Governance, Restructuring & Bankruptcy Group; Tax; Labor & Employment; Litigation; and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA cases.

³ In the ordinary course of business, the standard hourly billing rates for Proskauer professionals and paraprofessionals are adjusted annually as of the commencement of the firm's fiscal year on November 1 to reflect economic and other conditions and apply to matters in and out of bankruptcy cases. Pursuant to the Appendix B Guidelines, "rate increases" "exclude annual 'step increases' historically awarded by the firm in the ordinary course to attorneys throughout the firm due to advancing seniority and promotion." Annual step increases are awarded by Proskauer in the ordinary course throughout the firm on May 1. Proskauer's November 25, 2016 engagement letter with the Oversight Board (a copy of which is available on the Oversight Board's website at <https://oversightboard.pr.gov/documents/>) (the "Engagement Letter") provides that Proskauer's rates are increased on January 1 (rather than on November 1) by the lower of the percentage rate increase announced as of November 1 and four percent. Because Proskauer's fees under the Engagement Letter are a blended rate (currently \$789 for attorneys, \$390 for e-discovery attorneys, and \$270 for all other professionals), no annual step increases will be applicable to the rates charged in this matter. Additionally as of January 1, 2019, with the client's knowledge and permission, Proskauer created a new rate class, e-Discovery Attorney, with the rate of \$390 per hour.